

County of Placer, California

**Lighting Districts Special Revenue Fund
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Fiscal Year Ended June 30, 2004**

	<u>Budgeted Amounts</u>		<u>Actual Budgetary Basis</u>	<u>Variance with Final Budget - Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 8,250	\$ 8,250	\$ 10,499	\$ 2,249
Use of money and property	2,050	2,050	1,987	(63)
Charges for services	441,970	441,970	459,842	17,872
Total revenues	452,270	452,270	472,328	20,058
Expenditures				
Current:				
General government	35,058	35,058	6,781	28,277
Public ways and facilities	5,995	5,995	166	5,829
Recreation and cultural services	534,409	486,523	390,917	95,606
Total expenditures	575,462	527,576	397,864	129,712
Excess (deficiency) of revenues over (under) expenditures	(123,192)	(75,306)	74,464	149,770
Other Financing Sources (Uses)				
Transfers in	109,586	109,586	110,548	962
Transfers out	-	(60,000)	(150,392)	(90,392)
Total other financing sources (uses)	109,586	49,586	(39,844)	(89,430)
Net change in fund balance, budgetary basis	<u>\$ (13,606)</u>	<u>\$ (25,720)</u>	34,620	<u>\$ 60,340</u>
Basis adjustments:				
Encumbrances			7,413	
Net change in fund balance, GAAP basis			<u>\$ 42,033</u>	